



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, DC 20240

JUL 27 2012

Re: **St. Paul Lutheran Church, 7 West Big Spring Avenue, Newville, Pennsylvania**  
Project Number: 26385

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank \_\_\_\_\_ for meeting with me in Washington, on January 19, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the photographs of completed work recently received, I have determined that the rehabilitation of St. Paul Lutheran Church is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on October 27, 2011, by TPS is hereby affirmed.

The circa 1900 St. Paul Lutheran Church stands in the Newville Historic District. It was certified as contributing to the significance of the district on August 30, 2011. The in-progress rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the planned subdivision of the sanctuary and removal of the organ loft. (I note that the latter feature was not removed, as remarked, and the photographs confirm.)

I agree with TPS that the rehabilitation, now finished, is not in keeping with the historic character of the building. Prior to the start of project work, the altar, pews, organ, and other elements of the interior had been removed. Yet other features of the sanctuary remained, such as the stained glass windows, pendant lights, exposed structural beams, organ loft, and ceiling and wall finishes. Most notably, however, the extent and physical form of the sanctuary remained unencumbered. Prior to rehabilitation, the space conveyed a sense of the purpose for which it was designed, namely, assembly. Precisely that character-defining feature has been lost in the insertion of apartments into the principal space in the building. While individual features such as lancet windows and pendant lights remain in each apartment, these elements now survive as isolated fragments. Little sense of the sanctuary's historic volume survives. As a result, I find that the rehabilitation conflicts with Standards 1 and 2. Standard 1 states, "*A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.*" Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Consequently, although there are

admirable attributes in the completed rehabilitation, I find that the impact of the changes to the sanctuary space on the historic character of the property is so substantial that it causes the overall impact of the rehabilitation to fail to meet the Standards.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the October 27, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-PA  
IRS